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3                   UNITED STATES DISTRICT COURT  
4                   WESTERN DISTRICT OF WASHINGTON  
5                   AT SEATTLE

6                   UNITED STATES OF AMERICA,

7                   Plaintiff,

8                   v.

9                   DAVID A. GOULD; JANE C. POLINDER;  
10                  BROOKLINE PROPERTIES; WHATCOM  
11                  COUNTY TREASURER; WASHINGTON  
12                  STATE DEPARTMENT OF SOCIAL AND  
13                  HEALTH SERVICES; FINANCIAL  
14                  CONCEPTS, LTD.; and GOLDSTAR  
15                  ENTERPRISES, INC.,

16                  Defendants.

C16-1041 TSZ  
ORDER

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14                  The Government's motion, docket no. 75, for leave to serve by publication having  
15                  been granted, see Minute Order at ¶ 3 (docket no. 82), the Government's request, docket  
16                  no. 83, for entry of an order to appear or plead by a date certain is GRANTED as follows:

17                  (1)     In this action, the United States of America seeks *inter alia* to foreclose  
18                  federal tax liens on real property located at 6109 Evergreen Way, Ferndale, Washington  
19                  98248, which is legally described as

20                  Lot 1, as delineated on Baycor Short Plat, according to the plat thereof,  
21                  recorded August 22, 2015, under the Auditor's File No. 2050804879, records  
22                  of Whatcom County, Washington.

23                  Situate in Whatcom County, Washington.

Assessor's Tax Parcel No. 3902180470220000.

1 In May 1998, defendant David A. Gould purported to transfer his interest in the real  
2 property to defendant Brookline Properties, which is a trust. Mr. Gould and/or Brookline  
3 Properties thereafter purported to transfer interests in the real property to defendants  
4 Financial Concepts, Ltd. and/or Goldstar Enterprises, Inc. The deadline for defendants  
5 Brookline Properties, Financial Concepts, Ltd., and Goldstar Enterprises, Inc. to file a  
6 responsive pleading or motion or otherwise appear in this action is **January 31, 2019**. If  
7 these defendants do not timely plead, move, or appear, they will be deemed in default,  
8 and the Court will proceed to adjudicate their interests in the real property at issue. *See*  
9 28 U.S.C. § 1655.

10 (2) The Government is DIRECTED to personally serve a copy of this Order, to  
11 the extent practicable, on defendants Brookline Properties, Financial Concepts, Ltd., and  
12 Goldstar Enterprises, Inc. The Government shall also arrange for a copy of this Order to  
13 be published at least once each week for six consecutive weeks in newspapers and online  
14 media outlets serving Ferndale and Whatcom County, including the Ferndale Record, the  
15 Bellingham Herald, and the Lynden Tribune.

16 (3) The Government is further DIRECTED to personally serve a copy of this  
17 Order on any person (other than defendant Jane C. Polinder) who is in possession or  
18 charge of the real property located at 6109 Evergreen Way, Ferndale, Washington 98248.  
19 *See* 28 U.S.C. § 1655. Ms. Polinder will be deemed to have been served with a copy of  
20 this Order when notification of its filing is electronically transmitted to her counsel of  
21 record.

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(4) The Government shall file with the Court a certification of service upon completion of the requirements of Paragraphs 2 and 3, above.

3 (5) The Clerk is directed to send a copy of this Order to all counsel of record.

4 IT IS SO ORDERED.

5 Dated this 13th day of November, 2018.

Thomas S. Balle

Thomas S. Zilly  
United States District Judge